

P27669.A02

IN THE ABSTRACT

Please substitute the following Abstract for the Abstract contained in the application:

---ABSTRACT OF THE DISCLOSURE

An exhaust gas processing device includes an air preheater for preheating air for combustion in a combustion device by using an exhaust gas emitted from the combustion device; a gas-gas heater heat recovery device composed of a heat transfer tube for recovering the heat of the exhaust gas to a heat medium; a dust collector; a wet-type desulfurization device; a gas-gas heater re-heater composed of a heat transfer tube for heating the exhaust gas at its outlet by using the heat medium supplied from the gas-gas heater heat recovery device, which are installed in that order from the upstream to the downstream of an exhaust gas duct of the combustion device. ---